

House Bill 449 (AS PASSED HOUSE AND SENATE)

By: Representatives McKillip of the 115th, Smith of the 113th, and Heard of the 114th

A BILL TO BE ENTITLED

AN ACT

1 To amend an Act providing for a homestead exemption from certain Clarke County school
2 district ad valorem taxes for educational purposes in an amount equal to the amount by which
3 the current year assessed value of a homestead exceeds the base year assessed value of such
4 homestead for certain residents of that school district who are 65 years of age or older
5 approved April 25, 2002 (Ga. L. 2002, p. 5009), so as to change the definition of homestead
6 for purposes of such exemption; to provide for applicability; to provide for a referendum,
7 effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 An Act providing for a homestead exemption from certain Clarke County school district ad
11 valorem taxes for educational purposes in an amount equal to the amount by which the
12 current year assessed value of a homestead exceeds the base year assessed value of such
13 homestead for certain residents of that school district who are 65 years of age or older
14 approved April 25, 2002 (Ga. L. 2002, p. 5009), is amended by revising paragraph (3) of
15 subsection (a) of Section 1 to read as follows:

16 "(3) 'Homestead' means homestead as defined and qualified in Code Section 48-5-40 of
17 the O.C.G.A., with the additional qualification that it shall include not more than five
18 contiguous acres of homestead property. 'Homestead' also includes real property where
19 the person who is the applicant holds real property subject to a written lease having an
20 initial term of not less than 99 years with a landlord that is an entity exempt from taxation
21 under Section 501(c)(3) of the federal Internal Revenue Code and the applicant is the
22 owner of all improvements located on the real property."

23 **SECTION 2.**

24 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
25 superintendent of Athens-Clarke County shall call and conduct an election as provided in this

section for the purpose of submitting this Act to the electors of the Clarke County school district for approval or rejection. The election superintendent shall conduct that election on the date of the November, 2010, state-wide general election, and shall issue the call and conduct that election as provided by general law. The superintendent shall cause the date and purpose of the election to be published once a week for two weeks immediately preceding the date thereof in the official organ of Athens-Clarke County. The ballot shall have written or printed thereon the words:

"() YES Shall the Act be approved which provides the homestead exemption from certain Clarke County school district ad valorem taxes for educational purposes in an amount equal to the amount by which the current year assessed value of a homestead exceeds the base year assessed value of such homestead for certain residents of that school district who are 65 years of age or older shall also apply to real property where the person who is the applicant holds real property subject to a written lease having an initial term of not less than 99 years with a landlord that is an entity exempt from taxation under Section 501(c)(3) of the federal Internal Revenue Code and the applicant is the owner of all improvements located on the real property?"

All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on such question are for approval of the Act, Section 1 of this Act shall become of full force and effect on January 1, 2011, and shall apply to all taxable years beginning on or after that date. If the Act is not so approved or if the election is not conducted as provided in this section, Section 1 of this Act shall not become effective and this Act shall be automatically repealed on the first day of January immediately following that election date. The expense of such election shall be borne by Athens-Clarke County. It shall be the election superintendent's duty to certify the result thereof to the Secretary of State.

SECTION 3.

Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon its approval by the Governor or upon its becoming law without such approval.

SECTION 4.

All laws and parts of laws in conflict with this Act are repealed.